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vision have been effected without such an enlargement of the work as to make it cumbersome. It now appears for the first time in three volumes, but they are executed in such a compact and serviceable form that convenient reference is assured. In fact, in every respect this revision maintains the excellence that has made Bouvier's the standard American dictionary of law.

S. P. G.

BENDER'S WAR REVENUE LAW, 1914. By the Publisher's Editorial Staff. Albany, N. Y.: Matthew Bender and Company. 1914. pp. xxviii, 181.

The so-called War Revenue Law of 1914 is a reminder of two things: the perverse elasticity of our tariff, and the economic interdependence of world nations. To meet the deficiency in our revenue caused by the war in Europe, Congress has been compelled to impose as an emergency measure much the same taxes which would be imposed were the United States actually involved in the war. In fact, the Act of 1914 is in a large measure a reënactment of the Act of 1898, passed as an emergency measure during the Spanish War.

The present act is distinctly an emergency measure, and fixes December 31, 1915, as the date when the new taxes shall cease. It repeals nothing of the existing revenue laws, but adds much, and is bound to give rise to numerous vexing legal questions. The publication of an annotated text of the law for the convenience of practitioners is, therefore, entirely justifiable and proper. Bender's War Revenue Law is that and no more. With a preliminary historical introduction and an entirely inadequate description of the internal revenue laws in general, the book contains the full text of the act with copious annotations and citations from the authorities, including departmental rulings, which although, of course, not binding on the courts, are precedents for administrative action and therefore of interest. On the whole the book appears to be as much of an emergency measure as the act itself, and suffers equally from hasty construction; a convenient guide in practice, but of little or no use to the student.

- The Deaf. By Harry Best. New York: Thomas Y. Crowell Company. 1914. pp. xviii, 340.
- ESSENTIALS OF THE LAW. Vol. I. Blackstone. By Marshall D. Ewell. Second Edition. Albany, N. Y.: Matthew Bender and Company. 1915. pp. xvi, 867.
- LEADING CASES IN CANADIAN CONSTITUTIONAL LAW. By A. H. F. Lefroy. Toronto: The Carswell Company, Ltd. 1914. pp. xxi, 112.
- NAVAL AND MILITARY DESPATCHES RELATING TO OPERATIONS IN THE WAR. London: Darling and Son, Ltd. 1914. pp. 89.
- THE ILLEGALITY OF THE TRIAL OF JESUS. By Hon. John E. Richards. THE LEGALITY OF THE TRIAL OF JESUS. By S. Srinivasa Aiyar. New Orleans: Charles E. George. 1914. pp. 92.
- JURISDICTION AND PROCEDURE OF THE FEDERAL COURTS. By John C. Rose. Baltimore: King Brothers. 1915. pp. xxx, 406.